

## OVERVIEW OF BUDGET

**DEPARTMENT: AUDITOR/CONTROLLER-RECORDER**  
**AUDITOR CONTROLLER RECORDER: LARRY WALKER**

**2001-02**

	<b>Appropriations</b>	<b>Revenue</b>	<b>Local Cost/ Fund Balance</b>	<b>Staffing</b>
Auditor Controller Recorder	12,307,404	7,795,454	4,511,950	185.3
Vital Records	165,000	121,037	43,963	-
Micrographics	2,153,266	2,226,401	(73,135)	-
System Development	1,523,641	1,458,373	65,268	-
Records Management	131,400	131,400	-	2.0
<b>TOTAL</b>	<b>16,280,711</b>	<b>11,732,665</b>	<b>4,548,046</b>	<b>187.3</b>

**BUDGET UNIT: AUDITOR/CONTROLLER-RECORDER (AAA ACR)**

### I. GENERAL PROGRAM STATEMENT

The Office of the Auditor/Controller-Recorder and County Clerk are responsible for providing a variety of accounting services and document recording services. The Auditor and Controller Divisions record the collections, and perform the disbursements and audits of all county financial activities to ensure sound financial management. In addition, it is responsible for personnel payroll services, developing and implementing accounting systems, and administering the countywide cost allocation plan. The Recorder Division is responsible for accepting all documents for recording that comply with applicable recording laws, producing and maintaining official records relating to documents evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Office of the County Clerk produces and maintains the official records relating to vital statistics, fictitious business names, and other entities required by the State to register with the County Clerk. On May 1, 2001 the Board authorized the transfer of appropriations and positions from County Archives from the Library to the Auditor/Controller Recorder effective July 1, 2001.

### II. BUDGET & WORKLOAD HISTORY

	<b>Actual 1999-00</b>	<b>Budget 2000-01</b>	<b>Actual 2000-01</b>	<b>Budget 2001-02</b>
Total Appropriation	10,434,229	10,415,522	10,694,123	12,307,404
Total Revenue	7,504,202	7,229,353	8,118,947	7,795,454
Local Cost	2,930,027	3,186,169	2,575,176	4,511,950
Budgeted Staffing		176.3		185.3
<b><u>Workload Indicators</u></b>				
Marriage ceremonies	2,248	2,159	3,044	3,075
Notary bonds files	1,754	1,842	1,462	1,572
Fund transfers processed	19,509	18,010	20,135	19,600
Deposits processed	10,382	10,000	11,404	10,600
Warrants issued/audited	263,963	279,000	286,554	290,000
Payroll direct deposits	419,616	419,400	438,324	430,000
Payroll warrants issued	60,626	64,000	45,730	50,000
Tax refunds/corrections	46,404	53,000	58,145	55,000
Legal docs recorded	505,356	513,356	506,238	514,584
Audits	147	137	129	140
Marriage licenses	8,652	7,284	10,550	10,797
Fict business names filed	13,265	13,279	13,235	12,963
Birth certs issued	49,037	44,998	50,854	49,000
Marriage certs issued	15,316	12,924	17,697	16,500
Death certs issued	7,966	7,099	7,232	8,064

Appropriations were higher than budgeted in 2000-01 due to the operational audit of the Airports Department, the contract to analyze the trust funds as a result of Government Accounting Standard Board (GASB) Statement 33, the contract for the valuation of capital assets as a result of GASB 34, and additional services required for the Financial Accounting System (FAS) incremental upgrade, and increases in central computer charges.

Revenues from Recorders activities were approximately \$500,000 higher than budget as a result of lower interest rates, which increases the filings of mortgage refinancing. Current services also increased by \$250,000 as a result of one-time revenue, such as, state mandated reimbursements.

## AUDITOR/CONTROLLER-RECORDER

### III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

#### STAFFING CHANGES

Salaries and benefits reflect a net increase of 9.0 in budgeted staffing. The change in budgeted staffing includes full year funding for the EMACS Manager and a Deputy Recorder, which were new positions, funded for half of 2000-01. It also includes an Accountant I for Payroll, two Accountants II, one for the Reimbursable Projects Section and one for the Recorder's Division, and budgeting for one Supervising Accountant II that had been approved but not budgeted last year. Salaries and benefits also includes funding for two Internal Auditor II positions to support the Fraud, Waste and Abuse Hotline, one Fiscal Clerk III for Fund Accounting, one Fiscal Clerk II for Property Tax interest on refunds, and one Clerk II for Accounts Payable. It further includes a position for a Programmer Analyst III, which ISD agrees is needed to support the development of Programs in the Recorder's Division, and is funded by the Special Revenue funds. In addition, a mid-year budget approval moved the County Archives functions from the County Library to the Auditor/Controller-Recorder, which included one Contract Librarian and a Clerk II. Finally, there is a vacancy factor of four positions.

#### PROGRAM CHANGES

Services and supplies have decreased primarily due to the completion of outside audit contracts and reductions in general office expenses. Minor inflationary costs for central computers and other categories are included.

GROUP: Fiscal DEPARTMENT: Auditor/Controller-Recorder FUND : General AAA ACR			FUNCTION: General ACTIVITY: Finance		
	2000-01 Actuals	2000-01 Approved Budget	2001-02 Board Approved Base Budget	2001-02 Board Approved Changes to Base Budget	2001-02 Final Budget
<b><u>Appropriations</u></b>					
Salaries and Benefits	7,326,956	7,942,370	8,393,759	424,024	8,817,783
Services and Supplies	1,961,205	1,512,936	1,625,854	(213,274)	1,412,580
Central Computer	1,723,989	1,315,567	2,072,937	4,104	2,077,041
Transfers	-	85,500	85,500	(85,500)	-
Total Expenditure Authority	11,012,150	10,856,373	12,178,050	129,354	12,307,404
Less:					
Reimbursements	(318,027)	(440,851)	(440,851)	440,851	-
Total Appropriation	10,694,123	10,415,522	11,737,199	570,205	12,307,404
<b><u>Revenue</u></b>					
Licenses & Permits	478,512	415,000	415,000	10,000	425,000
Fines & Forfeitures	5		-		-
Current Services	7,193,062	6,506,469	6,506,469	286,078	6,792,547
State, Federal or Gov't Aid	329,981	253,684	253,684	(20,184)	233,500
Other Revenue	117,387	54,200	54,200	290,207	344,407
Total Revenue	8,118,947	7,229,353	7,229,353	566,101	7,795,454
Local Cost	2,575,176	3,186,169	4,507,846	4,104	4,511,950
Budgeted Staffing		176.3	179.3	6.0	185.3

## AUDITOR/CONTROLLER-RECORDER

### Total Changes Included in Board Approved Base Budget

#### Base Year Adjustments

##### MOU/Inflation

Salaries and Benefits 309,735 MOU, 7% Tier, Workers Comp, Retirement

Services and Supplies 89,187 Inflation, Risk Mgmt Liabilities

2410 Central Computer 757,370

##### Full Year Funding

Salaries and Benefits 83,085 EMACS Manager, Deputy Recorder

Services and Supplies

Subtotal Base Year Appropriation 1,239,377

Subtotal Base Year Revenue -

Subtotal Base Year Local Cost 1,239,377

#### Mid Year Adjustments

##### Board Approved Date & Description

Salaries and Benefits 5/1/2001 - Transfer County Archives functions from the County Library to ACR .

33,588 Contract Librarian

24,981 Clerk II

Services and Supplies 23,731 General Office Expense

Subtotal Mid Year Appropriation 82,300

Subtotal Mid Year Revenue -

Subtotal Mid Year Local Cost 82,300

Total Appropriation Change 1,321,677

Total Revenue Change -

Total Local Cost Change 1,321,677

Total 2000-01 Appropriation 10,415,522

Total 2000-01 Revenue 7,229,353

Total 2000-01 Local Cost 3,186,169

Total Base Budget Appropriation 11,737,199

Total Base Budget Revenue 7,229,353

Total Base Budget Local Cost 4,507,846

## AUDITOR/CONTROLLER-RECORDER

### Board Approved Changes to Base Budget

Salaries and Benefits		
	23,740	EMACS Manager
	68,772	Programmer Analyst III
	21,203	A/C-R Division Chief
	38,193	Chief Deputy Recorder
	53,654	Supervising Accountant II
	33,663	Secretary I
	32,407	Secretary II
	(45,000)	Executive Secretary II
	126,963	Internal Auditor II (2)
	27,241	Clerk II
	30,959	Fiscal Clerk II
	34,417	Fiscal Clerk III
	126,963	Accountant II (2)
	46,867	Accountant I
	(34,400)	Eliminate PSE
	(161,618)	Vacancy Factor
	<u>424,024</u>	
Services and Supplies		
	(202,977)	Decrease in Professional Services
	30,000	Increase in Auditing Expense
	(50,325)	Decrease in General Office Expense
	(27,832)	Decrease in Special Departmental Expense
	7,000	Increase in Printing Services
	7,513	Other Increases
	23,347	Fee adjustment approved during fee hearings
	<u>(213,274)</u>	
Central Computer	<u>4,104</u>	
	<u>4,104</u>	
Transfers	<u>(85,500)</u>	Higher estimated lease payments
	<u>(85,500)</u>	
Total Expenditure Authority	<u>129,354</u>	
Reimbursements	440,851	Decrease in Reimbursements as a result of reclassifications to audit fee revenue and operating transfers-in
Total Appropriation	<u>570,205</u>	
Revenues		
	299,907	Increase in Operating Transfers-In as a result of reclassification from reimbursements- amounts is from special revenue funds SDW and SDV
	23,347	Increase in fee adjustment approved during fee hearings
	151,000	Increase in Audit revenue as a result of reclassification from Reimbursements
	10,000	Increase in Marriage license revenue
	69,661	Increase in Other Recorders revenue (Recording, Vital Records, and County Clerk)
	(20,184)	Decrease in State Aid
	2,320	Increase in Audit fees
	15,000	Increase in Property Tax assessment revenue
	15,050	Increase in Accounting Services
Total Revenue	<u>566,101</u>	
Local Cost	<u>4,104</u>	